Research on taxation policies for agricultural development under the rural revitalization strategy

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Abstract. The rural revitalization strategy is a major policy decision and plan for comprehensively building a modern socialist country in light of China's special national conditions. In recent years, with the continuous implementation and promotion of various policies such as urbanisation and new rural construction, the transformation and upgrading of agriculture has become one of the key constraints to the construction of a modern and powerful country in China. Therefore, in order to better implement the relevant policies on agricultural finance and taxation and to give full play to the positive role of agricultural finance and taxation policies in promoting the rural revitalisation strategy, this paper analyses the current situation of agricultural finance and taxation in the rural revitalisation strategy and puts forward suggestions on the policies related to finance and taxation to promote agricultural development in the rural revitalisation, so as to lay the foundation for the continuous promotion of the rural revitalisation strategy. This paper will lay the foundation for the sustainable promotion of the rural revitalization strategy.

1 Introduction to the Rural Revitalisation Strategy

The revitalisation of the countryside is a grand strategy proposed by the 19th Party Congress and is an important part of the 2018 Central Document No. 1 release. The rural revitalization strategy is not only the sublimation of the practice of new rural construction, but also the layout of the grand strategy of modernizing and strengthening the country. The rural revitalisation strategy is to ensure stable and increased agricultural production, steady income growth for farmers and stability and peace in the countryside, so as to provide solid and strong support for maintaining a stable and healthy economic environment and a peaceful social environment for the country. The issue of agriculture and rural areas is a fundamental issue related to the livelihood of the nation. If China is to be strong, agriculture must be strong; if China is to be beautiful, the countryside must be beautiful; if China is to be rich, agriculture must be rich. At present, the biggest development imbalance in China is the imbalance between urban and rural areas, and the biggest development inadequacy is the inadequate development in rural areas. The strategy of revitalizing the countryside is a strategic arrangement made by the Party Central Committee with an eye on the goal of "two hundred years" and the problem of short legs and short boards in agriculture and rural areas. The rural revitalization strategy is to give priority to the development of agriculture and rural areas, further adjust and rationalize the relationship between industry, agriculture and urban-rural areas, prioritize the allocation of factors, resources and public services, accelerate the economic development of agriculture and rural areas, accelerate the filling of shortcomings in public services, infrastructure and information circulation in rural areas, and significantly narrow the gap between urban and rural areas.

2 Opportunities faced by agricultural industry under rural revitalization strategy

A series of favorable policies brought about by the rural revitalization strategy have provided more development opportunities and environment support for the development of the agricultural industry. On the one hand, the implementation of the rural revitalization strategy will further improve the level of mechanization and modernization of agricultural production. The implementation of the rural revitalization strategy will further improve the level of mechanization and modernization of agricultural production. The implementation of the rural revitalization strategy has effectively improved relevant policies from the perspective of agricultural production and provided a strong impetus for agricultural development. Country revitalization of the depth of the implementation of the strategy, will be conducive to further liberation to promote agricultural productivity, constantly improve the level of agricultural production, further promoting the development of agricultural mechanization and modernization process, in order to better ideas into the more advanced technology and development, further optimize the agricultural mode of production, improve agricultural economic development speed. On the other hand, the implementation of the rural revitalization strategy...
strategy can better focus on agricultural economic construction and rural modernization development goals, further explore the new path and new mode of industrial structure optimization and adjustment, and help further guide agricultural producers to integrate local resources and effectively release production vitality. In addition, the implementation of the strategy of rejuvenation through rural, find out further around the agricultural economy development at present in restricted the agricultural economy development there may be some of the factors, in order to better strengthen the new technology, new technology and new concept of promotion, surrounding the construction of agricultural industrialization, agricultural economic transition, agricultural production efficiency and quality, etc to form a more typical experience and special advantage, Continuously improving the scale and intensive development level of agricultural economy is also conducive to further expanding the scale and strength of agricultural economy development and promoting more sustainable development in rural areas.[1]

3 The significance of strengthening agricultural industry management under the rural revitalization strategy

Carrying out the rural revitalization strategy is an important measure to improve the quality of farmers' lives and an important path to better promote socialist modernization. In the implementation of the rural revitalization strategy in the environment of comprehensive agricultural economic development of the new path and new methods, so as to better provide a strong power support for the development of agricultural economy. The implementation of the rural revitalization strategy has further released the development vitality of agricultural production, brought a lot of policy opportunities for the development of rural areas, and provided a lot of policy support for agricultural development. By comprehensively strengthening the management of agricultural industry and actively exploring the management policies and mechanisms suitable for the development of rural areas, resources in rural areas can be better tapped, and the path and channel of agricultural economic development can be further broadened, so as to better improve the speed and quality of agricultural economic development. At the same time, strengthen the agricultural economy management, combine the country revitalization of the implementation of the strategy, to further explore the new development concept and the development of technology, can further promote the development of agricultural economy industry structure optimized constantly, constantly guide the broad masses of farmers to study technology and concept of agricultural modernization under the new situation, to better promote agricultural economy and ecological environment as a whole the development goals, In this way, we can further realize the transformation of agricultural economy and provide strong support for the innovation of agricultural economy and the sustainable and high-quality development of agricultural economy.[1]

4 Current status of the rural revitalisation strategy in relation to agricultural taxation

Fiscal and tax policies are the important guidance and foundation of social governance and play a vital role in the modern governance concept. Under the environment of strong national support for rural revitalisation planning, fiscal and taxation policy is an important material guarantee for promoting rural construction work as well as realising national governance goals. Therefore, continuous improvement of fiscal and taxation policy is both a necessary condition for national governance and an important foundation for the development of the agricultural industry.

4.1 Insufficient investment in supporting agriculture

In the process of implementing China's agricultural taxation policy, there is an obvious problem of inadequate financial input to support agriculture. Firstly, agricultural inputs only account for a small part of the overall national input expenditure aspect, and there is a certain deficiency in the amount of funds invested, making it impossible to take too much care of the work of supporting agriculture. At the same time, there are also obvious limitations in the direction of the use of funds. Although the dispersion of funds has enabled various regions and levels to be compensated, there is no targeted and focused input, which makes the overall development float on the surface, without scientific application of funds to reflect the value of funds, so that the overall development is limited.[2]

<table>
<thead>
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<th>Year</th>
<th>Total</th>
<th>Agriculture</th>
<th>Proportion</th>
</tr>
</thead>
<tbody>
<tr>
<td>2017</td>
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<td>24638</td>
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</tr>
<tr>
<td>2018</td>
<td>668953</td>
<td>27668</td>
<td>4.14%</td>
</tr>
<tr>
<td>2019</td>
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<tr>
<td>2021</td>
<td>761075</td>
<td>36270</td>
<td>4.77%</td>
</tr>
</tbody>
</table>

Table 1. Investment in Fixed Assets.

(Unit: 100 million yuan)

4.2 Inadequate tax system

In the process of agricultural tax collection in our country, here are problems both in terms of the way in which they are levied and their scope. As the current level of domestic revenue does not meet the needs of the government in the exercise of its functions, extrabudgetary funds are chosen to carry out tax
collection, but there are irregularities in the specific collection of taxes. Under the form of tax levy is not standard, on the one hand, can reduce the image and credibility of the government in the heart of the farmers, reduce agricultural producers of the input to agriculture by gradually, On the other hand, it is difficult to reflect the role of national taxation in the development of the agricultural economy, which also reduces the incentive to produce and affects the sustainable development of agriculture.

4.3 Regional limitations in taxation

The vast territory of China and the marked differences in the level of socio-economic development of different regions have led to differences in tax policies and implementation practices in each region. In the overall situation of socio-economic development, the tax policy advantages of developed regions are significantly better than those of less developed regions. This is not only detrimental to the development of the economic level of the latter, but also leads to a further widening of the economic gap and a vicious circle. The development of less economically developed regions is limited to the current crude business model, which, together with the relatively backward construction of agricultural infrastructure and the inadequate mechanism for the introduction of talents, is not only unfavourable to the attraction of external capital and talents, but also unfavourable to the attraction of investment to broaden the financing and investment channels for the agricultural economy, and will seriously hinder the construction of a modernised new countryside. It has aggravated the degree of damage to environmental resources and seriously hindered the process of agricultural development.[3]

4.4 Single form of taxation

The current application of agricultural taxation in China is mainly in the form of tax exemptions and preferential tax rates, and there are not many policies corresponding to them. As a result, the current tax policy only supports the development of agriculture and does not effectively stimulate the enthusiasm of agricultural production activities. The development of agriculture and the rural economy is passive, and it is not possible to mobilise the advantages of resources and policies to attract external capital and talent and complete the effective upgrading of technical level and management mode.[2]

4.5 Insufficient taxation and environmental protection

In the process of agricultural production, in order to allocate agricultural resources rationally, the State has clearly stipulated the red line for arable land, but in the process of actual implementation, the phenomenon of illegal occupation of arable land still exists because there is no comparability between the amount of tax and the economic benefits brought by the occupation of arable land. Although the State is gradually improving its taxation system, it is still unable to meet the needs of the rapid development of agricultural work, such as the lack of taxation on agricultural production and vacant land, the lack of a taxation system to reduce environmental pollution, combined with the low level of judicial supervision in agriculture and the lack of a comprehensive range of taxation, utilization and protection of environmental resources are not give full play to the maximum utility. In addition, if the state does not take measures to protect environmental resources, and if it places too much emphasis on the mechanisation of agriculture and neglects the taxation system for the protection of rural environmental resources, the taxation system will not be as environmentally friendly as it could be, and the ecological construction work will be constrained, making it difficult to promote the construction of an ecological countryside. Therefore, the state must improve the types of taxation related to environmental protection and promote the maximum functional role of taxation.[4]

5 Suggestions for promoting agricultural development taxation in the rural revitalization strategy

In the context of the rural revitalisation strategy, in order to promote the construction of a new socialist modernised countryside, better realise the development of the agricultural industry and promote the transformation and upgrading of agriculture, the state and the government should scientifically adjust and optimise fiscal and taxation-related policies in the light of the current situation of agricultural economic development, and vigorously play the guiding role of fiscal and taxation.

5.1 Increase financial investment in agriculture

The development of the agricultural industry cannot be achieved without financial support. In order to improve the investment of fiscal policy in agriculture, the following points can be improvements can be made.

5.1.1 Increase the amount of non-reimbursable inputs

Firstly, the government should increase its investment in modern scientific and technological equipment in the agricultural sector, clarify the importance of the current development of science and technology in agricultural production, efficiently combine modern equipment and technology, and ensure that modern machinery production can really be implemented in agricultural production, so as to effectively improve the level of agricultural science and technology. Secondly, we should attach importance to agricultural research work, gradually increase the financial input on agricultural research projects, and efficiently develop various
agricultural projects. In addition to meeting the needs of agricultural research projects, financial investment should also be properly invested in the process of agricultural technology research. Development to promote the overall high-quality development of the agricultural industry, and moreover, the personnel structure should be constantly optimised to recruit more professionals, so as to improve the level of agricultural science and technology and ensure the efficient development of agricultural production activities. For example, in order to further improve crop yields and reduce the pressure on the farming and animal breeding population, the government should not only increase its investment in breeding technology and genetically modified technology to ensure that the development of agricultural technology is always at the forefront of the development of the times, but also actively train professional and technical personnel with comprehensive capabilities to ensure that they can properly operate modern agricultural equipment. Give full play to the value of mechanised production in the agricultural field, thus providing conditions for the development of agricultural science and technology. Finally, infrastructure construction work should be combined with agricultural development. The standardisation of farming, vegetable greenhouses, the transformation of low-yielding fields, the economic development of agriculture and the implementation of agricultural water conservancy projects all require greater financial investment to ensure that the agricultural industry can achieve better development with good infrastructure support.

5.1.3 Promote policy financing and investment

In order to effectively alleviate the government's pressure in supporting agricultural inputs, policy financing can be carried out appropriately, giving full play to the active role of market players. The government should give full play to its own guiding and regulating functions, make clear the country's determination to develop the agricultural economy, combine the actual needs of the agricultural industry in terms of financing and investment in the process of reforming the management system, optimise and upgrade agricultural financial instruments, efficient reverse current policy under the financing current situation of the development of relative single investment channel, develop a variety of financing investment channels, such as the introduction of social security funds, post office and the agricultural development bank, guarantee the standardization and efficiency of agricultural financing activities, guarantees for agricultural investment funds have continuity and stability, so as to provide stable access to funds for agricultural transformation and upgrading. Reasonable mobilisation of free funds in the market to join the investment and construction of new rural areas, effectively promoting the transformation and upgrading of agriculture.

5.2 Improving the taxation system

In order to better realize the positive role of financial taxation policies in the development of agricultural industries, the taxation system can be improved and upgraded from the following aspects.

5.2.1 Establish a sound financial system

Establish a sound financial system and regulate the financial handling of collective economy. A sound financial and accounting system is an important prerequisite for clarifying the taxable income, tax basis and taxation basis of rural collective economic organisations, which directly determines the standardisation and accuracy of taxpayers in the tax declaration process. On the one hand, to realize the clearing of fees and taxes, the existing taxes will be cleaned up, the unnecessary taxes and fees will be decisively abolished, at the same time combined with the modernization of rural construction and rural revitalization strategy of agricultural development needs, to develop a new type of taxes. On the other hand, increase the efforts of taxation on sustainable agricultural development projects, for example, the unit tax rate can be adjusted so as to promote arable land occupancy tax to be reformed quickly, and at the same time, by extending the tax so that it can cover more natural resources.

5.2.2 Improve the legal system of taxation

Improve the legal system of taxation and implement relevant preferential policies. By improving the laws and regulations on tax collection and administration, refining the scope of application, conditions, procedures and supporting requirements of tax preferential policies, enhancing the standardisation and operability of tax collection and administration, and ensuring the implementation of tax policies. Improve the authority, stability and systemic nature of taxation policies. [5,6]
5.3 Optimising tax expenditure

In response to the phenomenon of uneven regional social and economic development, reasonable adjustments and optimisation are needed to address the differences between regions, between industries, and between enterprises. The government should adjust the original structure of fiscal expenditure. Identify and revise the inconsistencies between the adjustment of taxes and fees and the development of the agricultural market, and ensure the scientific management of funds outside taxes and fees and the rationality of fiscal expenditure.

5.3.1 Depending on the region

Adjust agricultural taxes according to the actual situation in different regions. For example, Such as cutting preferential policies of the rural economy is relatively developed, and more funds should be tilted to rural areas with backward economic development, so as to make up for the investment and financing limitations of economically backward areas, improve their infrastructure construction, thus balancing the resources of various regions and gradually narrowing the economic gap between economically developed areas and economically less developed areas.

5.3.2 Depending on the industry

Under the background of rural revitalization strategy, the government should look at the issue of rural economic development with a developmental strategic vision. At present, agricultural production is no longer limited to farming and cultivation, but should broaden its vision, consider industrial sectors related to agricultural economic development in an all-round and multi-disciplinary manner, and make reasonable adjustment and control to them in terms of tax expenditure, so as to provide a brand-new business management mode for agricultural economic development, so as to stimulate the vitality of the agricultural economy, mobilise the initiative of the farmers and better implement the rural revitalisation strategy.

5.3.3 Depending on the company

For agricultural production materials of environmental protection agricultural production industry, production enterprises, townships and other enterprises, the industry are in the development of the use of advanced technical means, thus can promote the development of the industry, the sustainable development of agricultural production also has a not small help. New management models should be provided to meet the needs of agricultural production, and a favourable environment should be created for agricultural activities to be carried out in order to energise them. At the level of tax expenditure, appropriate inclination is needed to provide good conditions for the implementation of the rural revitalisation development strategy.\(^7\)

6 Conclusion

The countryside is a territorial complex with natural, social and economic characteristics, combining production, living, ecological and cultural functions. It promotes each other and co-exists with cities and towns, forming the main space for human activities. The implementation of the rural revitalization strategy is an inevitable requirement for realizing the "two hundred years" goal and the Chinese Dream of great national renewal. It is of great practical and far-reaching historical significance.

Increasing financial investment in the agricultural industry is one of the essential tools for its development. At the same time, improving the taxation system and optimizing and adjusting taxation policies are even more of a driving force for taxation in the rural revitalization strategy.

The development of agricultural taxation should be unwaveringly adhered to and strengthened to provide a strong political guarantee for rural revitalisation. Through the development of agricultural taxation, the main power of rural revitalisation is returned to the farmers and at the same time, the farmers are constantly empowered and their ability to revitalise the countryside is cultivated, so that they can turn their desire for a better life into the driving force for rural revitalisation and use their hands to lift up a new and better life.

References
